

aamra technologies limited

Safura Tower (9th Floor)
 20, Kemal Ataturk Avenue
 Banani Commercial Area
 Dhaka-1213

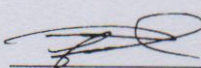
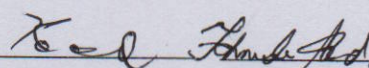
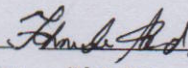
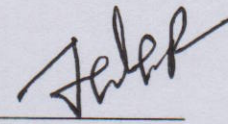
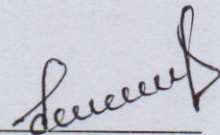
aamra technologies limited
FINANCIAL STATEMENTS (UN-AUDITED)
For Period ended 31 March 2026

Contents	Page No.
* Statement of Financial Position	1
* Statement of Profit or Loss and other Comprehensive Income	2
* Statement of Changes in Equity	3
* Statement of Cash Flows	4
* Financial Information	5
* Notes to the Financial Statements	6-16
* Annexure- A: Schedule of Property, Plant & Equipment	17
* Annexure- B: Schedule of Calculation of Deferred Tax Liability	18

aamra technologies limited
Statement of Financial Position
As at 31 March 2026

Particulars	Notes	Amount in Taka	
		31 March - 2026	30 June - 2025
Assets:			
Non-Current Assets			
Property, Plant & Equipment	4	638,197,447	690,138,432
Intangible Assets	5	13,202,421	15,532,260
Total Non-Current Assets		651,399,868	705,670,692
Current Assets			
Inventories		746,301,534	744,394,234
Trade & Others Receivables		369,154,891	398,909,913
Advances, Deposits & Prepayments	6	664,915,683	705,954,165
Cash & Cash Equivalents	7	8,086,243	10,338,214
Total Current Assets		1,788,458,351	1,859,596,526
Total Assets		2,439,858,218	2,565,267,218
Equity and Liabilities:			
Equity attributable to shareholders			
Share Capital	8	647,074,420	647,074,420
Share Premium	9	502,608,496	502,608,496
Retained Earnings	10	(74,140,249)	44,952,580
Total Equity		1,075,542,668	1,194,635,496
Non-Current Liabilities			
Long Term Loan (Non-Current Portion)	11.1	373,273,562	336,532,005
Deferred Tax Liability	12	27,643,516	30,952,258
Total Non-Current Liabilities		400,917,079	367,484,263
Current Liabilities			
Short Term Loan	13	62,340,456	65,376,090
Long Term Loan (Current Portion)	11.2	112,288,320	136,018,631
Trade Payable & Others Liabilities		723,970,989	729,611,952
Advance Against Sale	14	7,250,000	7,250,000
Outstanding Liabilities		36,255,535	43,765,370
Provision for Income Tax	15	10,807,522	10,330,401
Unclaimed Dividend Account	16	10,485,651	10,795,015
Total Current liabilities		963,398,473	1,003,147,459
Total Liabilities		1,364,315,551	1,370,631,722
Total Equity and Liabilities		2,439,858,218	2,565,267,218
Net Asset Value Per Share (NAVPS)	22.5	16.62	18.46

The accounting policies and other notes form an integral part of the financial statements

 Chairman	 Managing Director	 Director	 Chief Financial Officer	 Company Secretary
---	--	---	---	--

Place: Dhaka, Bangladesh
Dated: 14 September 2026



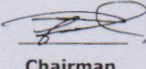
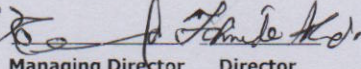
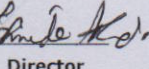
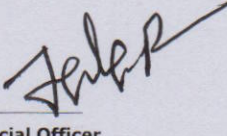
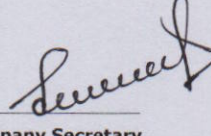
aamra technologies limited

Safura Tower (9th & 13th Floor), 20 Kemal Ataturk Avenue, Banani C/A, Dhaka-1213, Bangladesh, Tel : +88 02 8831188, 8832354, Fax : +88 02 8832446
SFA Tower (3rd floor), 132 Panchlaish, Chattogram, Bangladesh, Tel. : +88 031 653314, 654521, 654664, 2551558, Fax : +88 031 653314
Sheikh Hasina Software & Technology Park (MTB, 1st Floor), Nazir, Shankarpur Road, Jashore, Bangladesh. Cell : +88 01777 701569 (Jashore)
Web : www.aamra.com.bd

aamra technologies limited
Statement of Profit or Loss & Other Comprehensive Income
For the Period ended 31 March 2026

Particulars	Notes	Amount in Taka			
		Jul-Mar, 2026	Jul-Mar, 2025	Jan-Mar, 2026	Jan-Mar, 2025
Revenue	17	107,616,063	195,233,263	18,097,187	57,867,534
Cost of goods & service sold	18	(85,468,384)	(114,872,412)	(16,146,570)	(49,186,012)
Gross Profit		22,147,679	80,360,851	1,950,617	8,681,522
Operating expenses	19	(78,384,214)	(92,777,988)	(26,501,136)	(11,368,604)
Operating Profit		(56,236,534)	(12,417,137)	(24,550,519)	(2,687,082)
Other income	19.1	18,668	19,313	179	-
Net profit before financial expense		(56,217,867)	(12,397,824)	(24,550,339)	(2,687,082)
Financial expenses	20	(65,706,582)	(52,639,118)	(19,265,659)	(19,777,953)
Net profit before WPPF		(121,924,449)	(65,036,942)	(43,815,998)	(22,465,035)
Workers Profit Participation Fund (WPPF)		-	-	-	-
Net profit before Tax		(121,924,449)	(65,036,942)	(43,815,998)	(22,465,035)
Provision for income tax:					
Provision for Income Tax	15	(477,121)	(882,371)	(32,379)	(164,092)
Deferred tax	12	3,308,742	2,921,932	1,581,497	973,978
		2,831,621	2,039,561	1,549,117	809,886
Net profit after tax		(119,092,828)	(62,997,381)	(42,266,881)	(21,655,149)
Add: Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		(119,092,828)	(62,997,381)	(42,266,881)	(21,655,149)
Earnings Per Share (Per Value Tk. 10.00)	22.1	(1.84)	(0.97)	(0.65)	(0.33)

The accounting policies and other notes form an integral part of the financial statements

 Chairman	 Managing Director	 Director	 Chief Financial Officer	 Company Secretary
---	--	---	---	--

Place: Dhaka, Bangladesh
Dated: 14 September 2026

aamra technologies limited
Statement of Changes in Equity
For Period ended 31 March 2026

Amount in Taka

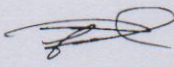
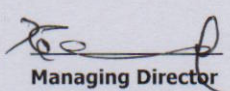
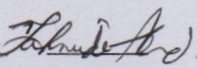
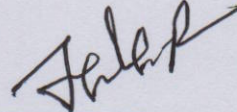
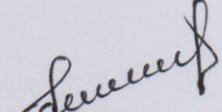
Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance Brought Forward at July 01, 2025	647,074,420	502,608,496	44,952,580	1,194,635,496
Profit/(Loss) during the year			(119,092,828)	(119,092,828)
Balance Carried Forward at March 31, 2026	647,074,420	502,608,496	(74,140,248)	1,075,542,668

For Period ended 31 March 2025

Amount in Taka

Particulars	Ordinary Share Capital	Share Premium	Retained Earnings	Total
Balance Brought Forward at July 01, 2024	647,074,420	502,608,496	256,536,652	1,406,219,568
Profit/(Loss) during the year	-	-	(62,997,381)	(62,997,381)
Dividend on ordinary Share the year 2024	-	-	(6,470,744)	(6,470,744)
Balance Carried Forward at March 31, 2025	647,074,420	502,608,496	187,068,527	1,336,751,442

The accounting policies and other notes form an integral part of the financial statements

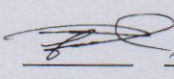
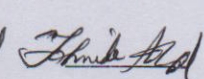
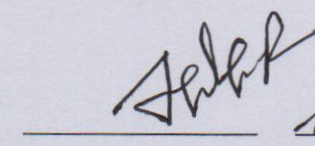
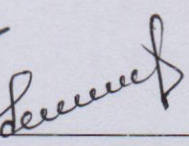
 Chairman	 Managing Director	 Director	 Chief Financial Officer	 Company Secretary
---	---	---	---	--

Place: Dhaka, Bangladesh
Dated: 14 September 2026

aamra technologies limited
Statement of Cash Flows
For Period ended 31 March 2026

Particulars	Amount in Taka	
	July - March, 2026	July - March, 2025
Cash flow from operating activities		
Cash received from customers & other	137,389,753	225,377,349
Cash paid to suppliers & other	(48,259,543)	(54,351,953)
Operating expenses paid	(24,113,390)	(32,302,731)
Advance income tax paid	(11,228,457)	79,299
Financial expenses paid	(65,706,582)	(52,639,118)
Net cash provided by/ (used in) operating activities	(11,918,219)	86,162,846
Cash flow from investing activities		
Acquisition of fixed assets	-	-
Capital Work in progress	-	-
Net cash used in investing activities	-	-
Cash flow from financing activities		
Dividend Paid	(309,364)	(1,558,399)
Short-Term Loan (Paid)/Received	(3,035,634)	(22,660,448)
Long-Term Loan (Paid)/Received	13,011,246	(61,791,421)
Net cash provided by/ (used in) financing activities	9,666,246	(86,010,269)
Net cash increase/ decrease	(2,251,973)	152,577
Net effect of currency exchange on Cash in current year	-	-
Cash & cash equivalent at the beginning of the year	10,338,214	11,221,149
Cash & cash equivalent at the end of the year	8,086,242	11,373,726
Net Operating Cash Flow Per Share (NOCFPS)	(0.18)	1.33

The accounting policies and other notes form an integral part of the financial statements

 Chairman	 Managing Director	 Director	 Chief Financial Officer	 Company Secretary
---	--	---	---	--

Place: Dhaka

Dated: 14 September 2026



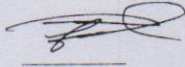
aamra technologies limited

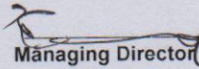
Safura Tower (9th & 13th Floor), 20 Kemal Ataturk Avenue, Banani C/A, Dhaka-1213, Bangladesh, Tel : +88 02 8831188, 8832354, Fax : +88 02 8832446
SFA Tower (3rd floor), 132 Panchlaish, Chattogram, Bangladesh, Tel. : +88 031 653314, 654521, 654664, 2551558, Fax : +88 031 653314
Sheikh Hasina Software & Technology Park (MTB, 1st Floor), Nazir Shankarpur Road, Jashore, Bangladesh. Cell : +88 01777 701569 (Jashore)
Web : www.aamra.com.bd

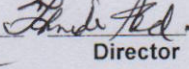
aamra technologies limited
Financial Information for 3rd Quarter Ended 31 March, 2026
As per 16(B) of DSE Listing Regulations - 2015

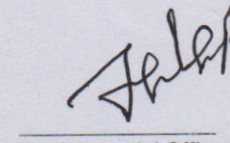
Particulars		Jul - Mar '26	Jul - Mar '25
Earnings per share (EPS)		(1.84)	(0.97)
Net Operating Cash Flow Per Share (NOCFPS)		(0.18)	1.33

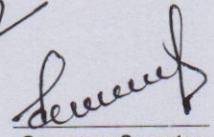
Particulars		31-Mar-26	30-Jun-25
Net Asset Value		1,075,542,668	1,194,635,496
Net Asset Value (NAV) per share		16.62	18.46


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

Place: Dhaka, Bangladesh
Dated: 14 September 2026

aamra technologies limited
Notes to the Financial Statements
For the period ended March 31, 2026

1. Structure of the Organization:

aamra technologies limited was incorporated in Bangladesh under The Companies Act, 1913 on 14 March 1990 vide registered No. C 19428 (198) / 90 as a private limited company. The company was converted to a public limited company on November 30, 2009 under The Companies Act 1994. The registered office of the company is located at BTA Tower (10th Floor), 29 Kemal Ataturk Avenue, Banani C/A, Dhaka-1213. The Business office of the company is located at Safura Tower (9th Floor), 20 Kemal Ataturk Avenue, Banani C/A, Dhaka-1213.

1.1 Nature of Business:

aamra technologies limited provides comprehensive IT solutions services including Systems Integration, Information Systems Outsourcing, Core Banking Software & Switching Solution supply, implementation & maintenance.

aamra technologies limited also provides Bandwidth under IIG license vide no.BTRC/LL/IIG(I) aamra 2012-1 date 12-04-2012.

The company became listed with Dhaka & Chittagong Stock Exchange in 2012 and subscription for IPO opened on April 04, 2012. The company's shares were officially floated from July 04, 2012.

2 Basis for Preparation

These financial statements are prepared on historical cost basis in accordance with International Financial Reporting Standards (IFRS) and International Accounting Standard (IAS). The disclosures of information are made in accordance with the requirements of the Companies Act, 1994 and the Financial statements have been prepared in accordance with IAS-1 (presentation of financial statements) using the accrual basis of accounting except cashflow statement. In the preparation of these financial statements, management used available information to make judgments, estimate and assumption that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from those estimate.

2.1 Other Regulatory Compliances:

The Company is also required to comply with the following major legal provisions in addition to the Companies Act, 1994 and other applicable laws and regulations:

1. The Securities & Exchange Commission Rules, 2020;
2. The Bangladesh Telecommunication Act, 2001;
3. The Income Tax Act, 2023;
4. The Value Added Tax and Supplementary Duties Act, 2012;
5. The Value Added Tax and Supplementary Duties Rules, 2016;
6. The Custom Act, 1969;
7. Bangladesh Labour Act, 2006 Amended in 2013 and
8. Bangladesh labour Rules, 2015.

2.2 Complete Set of Financial Statements

The Financial Statement comprises of following statements:

- * Statement of Financial Position;
- * Statement of Profit or Loss and Other Comprehensive Income;
- * Statement of Changes in Equity;
- * Statement of Cash Flows and
- * Notes to the Financial Statement.



2.3 Functional and presentation currency:

The financial statements are prepared and presented in Bangladesh Currency (Taka), which is the company's functional currency. All financial information presented have been rounded off to the nearest Taka except where indicated otherwise.

2.4 Use of Judgements Estimate:

Preparation of financial statements requires Management to make judgments, estimates and assumptions that affect the reported amount of assets and liabilities, income and expenses. The estimates and underlying assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual result could be differ from estimates. The estimates and underlying assumptions are reviewed on an on-going basis. Revisions of the accounting estimates are recognized in the period in which the estimates are revised

2.5 Going Concerns:

The Company has adequate resources to continue in operation for the foreseeable future. For this reason, the directors continue to adopt going concern basis in preparing the Financial Statements.

2.6 Reporting Period:

The reporting period covers 01 July 2025 to 31 March 2026.

2.7 Comparative Information and Re-Arrangement Thereof:

Comparative information has been disclosed in respect of the quarter for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current quarter financial statements.

Figures for the quarter have been re-arranged wherever considered necessary to ensure better comparability with the same quarter of previous year.

3 Significant Accounting Policies:

3.1 Property, Plant & Equipment:

The cost of an item of property, plant and equipment is recognized as an asset if, and only if, it is probable that the future economic benefits associated with the item can be measured reliably. Property, plant and equipment are stated at historical cost less accumulated depreciation in compliance with the requirements of IAS 16 - Property, Plant and Equipment. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use inclusive of inward freight, duties and non-refundable taxes.

Depreciation is charged to write-off the cost of property, plant & equipment less any residual value, over the year of their expected useful lives, in accordance with the provisions of IAS 16-Property, Plant and Equipment. Any acquisitions during the year are depreciated on monthly basis .Depreciation is calculated at the following rates on reducing balance basis.

Items	Rate
Furniture & Fixture	10%
Office Equipment	10%
Interior Decoration	10%
Computer Equipment's	25%
Motor Vehicle	10%
Equipment for R & D	10%
Data Center	10%
Infrastructure Equipment	10%
ERP & Inventory Software	20%



3.2 Capital Work in Progress:

Capital work in progress represent the cost incurred for acquisition and/or infrastructure equipment items of property, plant and equipment that are not ready for use which is measured at cost. No depreciation is charged capital work in progress.

3.3 Intangibles Assets:

Intangible assets i.e. Accounting Software as shown in note - 6 are stated at cost less amortization value. Cost represents cost of acquisition and include installation cost and other directly attributable cost. Amortization of Intangible assets are charged as full month basis from following their acquisition date. Amortization rates for intangible assets are 20%. Under IAS 38: Intangible assets.

3.4 Valuation of Inventories:

Inventories are valued in accordance with IAS 2: "Inventories" i.e. at cost or estimated net realizable value whichever is lower. Inventories are stated at cost because of net realizable value is higher than Cost.

3.5 Trade and Other Receivables:

Trade and other receivables are recognized at cost which is fair value of the consideration given for them.

3.6 Advances, Deposits & Prepayments:

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deduction, adjustment or charges to other account heads. Deposits are measured at payment value. Prepayments are initially measure at cost. After initial recognition prepayments are carried at cost less charges to Statement of Profit or Loss and Other Comprehensive Income.

3.7 Cash and Cash Equivalents:

Cash and cash equivalents include cash in hand and cash at banks on current and deposit accounts which are held for the purpose of meeting short term cash commitments rather than for investment or other purposes.

3.8 Interest - bearing borrowings

Interest- bearing bank loan and overdrafts are recorded at the amount of proceeds received, net off transaction costs. Borrowing costs directly attributable to the acquisition and construction of plant and equipment are capitalized as part of the cost of those assets, until such time as the assets are ready for their intended use in accordance with "IAS - 23". All other borrowing costs are charged to the statement of profit or loss and other comprehensive income as an expense in the period in which they are incurred.

3.9 Accrued Expenses and Other Payables:

Liabilities for the goods and services received have been accounted for whether paid or not for those goods & services. Payables are not interest bearing and are stated at their nominal value.



3.10 Provision for Expenses:

The preparation of financial statements in conformity with IAS-37 Provision, Contingent Liabilities and Contingent Assets, requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses, assets and liabilities, and the disclosure requirements for contingent assets and liabilities during and at the date of the financial statements. Due to the inherent uncertainty involved in making estimates, actual result reported could differ from those estimates. In accordance with the guidelines as prescribed by IAS-37 provisions were recognized in the following situations:

- When the company has a present obligation as a result of past event.
- When it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- Reliable estimates can be made of the amount of the obligation.

3.11 Provision for Current Tax:

Provision for current tax has been made as per rates prescribed in Finance Act 2024 and the Income Tax Act 2023 and the Income Tax Ordinance, 1984 (Whereas applicable) on the taxable profit made by the company after considering taxable add or backs of income and disallowances or allowances of expenditure as per income tax laws in compliance with IAS-12 "Income Taxes". The corporate income tax return has submitted for assessment year 2025-2026.

3.12 Deferred Tax:

Deferred tax (asset)/liability is calculated in accordance with IAS-12. Deferred tax is made as per the balance sheet assets/liability method in respect of temporary differences arising from differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax basis used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences and deferred tax assets are recognized to the extent that it is probable that the taxable profits will be available against which the deductible temporary differences. The Company has made adequate provision for deferred tax for the year 2025.

3.13 Revenue Recognition:

In compliance with the requirements of IFRS 15: Revenue from Contracts with Customers, revenue receipts from customers against sales and services are recognized when products and services are provided to customers, that is, when the significant risk and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, and there is no continuing management involvement with the goods.

3.14 Operating Segment

That engage in business activities from which it may earn revenues and incur expenses.(including revenue and expenses relating to transactions with other components of the same entity);

Whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance; and for which discrete financial information is available.

3.15 Earnings Per Share (EPS):

EPS has been calculated in compliance with the requirements of IAS 33 : Earnings Per Share is calculated dividing the basic earnings by the weighted average number of ordinary shares are held during the year. EPS for the comparative period is restated, where applicable due to the effect of bonus issue.

3.16 Number of Employees:

The number of employees are engaged for the year who received a total remuneration of Taka 36,000 and above was 95. None of them were receiving below Taka 3,000 per month.

3.17 Statement of Cash Flows:

The Statement of Cash Flows has been prepared in accordance with the requirements of "IAS 7: Statement of Cash Flows" using direct method as well as in the indirect method for operation cash flow.

3.18 Related Party Disclosures:

The company carried out a number of transactions with related parties in the normal course of business and on arm's length basis. The information as required by IAS 24 : Related party Disclosures have been disclosed in note-30 to the financial statements.

3.19 Employee Benefits:

Employees of the company are covered under group life insurance scheme & Medical Insurance.

3.20 Compliance with Financial Reporting Standards as applicable in Bangladesh subject to departure

IFRS No.	IFRS Title	Compliance Status
1	First-time adoption of International Financial Reporting Standards	Not Applicable
2	Share-based Payment	Not Applicable
3	Business Combinations	Not Applicable
4	Insurance Contracts	Not Applicable
5	Non-current Assets Held for Sale and Discontinued Operations	Not Applicable
6	Exploration for and Evaluation of Mineral Resources	Not Applicable
7	Financial Instruments: Disclosures	Complied
8	Operating Segments	Complied
10	Consolidated Financial Statements	Not Applicable
11	Joint Arrangements	Not Applicable
12	Disclosure of Interests in other Entities	Not Applicable
13	Fair Value Measurement	Complied
16	Lease *Note as per IFRS -16 Paragraph B-34.	Not Applicable

IAS No.	IAS Title	Compliance Status
1	Presentation of Financial Statements	Complied
2	Inventories	Complied
7	Statement of Cash Flows	Complied
8	Accounting Policies, Changes in Accounting Estimates and Errors	Complied
10	Events after the Reporting Period	Complied
11	Construction Contracts	Not Applicable
12	Income Taxes	Complied
16	Property, Plant & Equipment	Complied
17	Leases	Not Applicable
18	Revenue	Complied
19	Employee Benefits	Complied
20	Accounting for Government Grants and Disclosure of Government	Not Applicable
21	The Effects of Changes in Foreign Exchange Rates	Complied
23	Borrowing Costs	Complied
24	Related Party Disclosures	Complied
26	Accounting and Reporting by Retirement Benefit Plans	Complied
27	Separate Financial Statements	Not Applicable



28	Investments in Associates and Joint Ventures	Not Applicable
29	Financial Reporting in Hyperinflationary Economics	Not Applicable
31	Interest in Joint Ventures	Not Applicable
32	Financial Instruments: Presentation	Complied
33	Earnings per Share	Complied
34	Interim Financial Reporting	Complied
36	Impairment of Assets	Complied
37	Provisions, Contingent Liabilities and Contingent Assets	Complied
38	Intangible Assets	Complied
39	Financial Instruments: Recognition and Measurement	Complied
40	Investment Property	Not Applicable
41	Agriculture	Not Applicable



4 Property, Plant & Equipment

	Amount in Taka	
	31, Mar - 2026	30, June - 2025
Furniture & Fixture	1,224,943	1,324,262
Office Equipment	2,331,760	2,520,822
Interior Decoration	4,202,266	4,542,991
Computer & Accessories	1,304,349	1,605,353
Motor vehicle	633,613	684,987
Equipment for R & D	4,569,985	4,940,525
Data Center	23,919,014	25,858,393
IIG Equipment	600,011,516	648,661,098
	638,197,447	690,138,431

* Details of Property, Plant & Equipment are shown in Annexure- A

Cost Value of Assets

Opening balance	1,546,035,211	1,543,375,054
Add : Addition during the year	-	2,660,157
Less: Adjustment during the year	-	-
	1,546,035,211	1,546,035,211

Accumulated Depreciation :

Opening balance	855,896,780	779,079,666
Add : Depreciation during the year	51,940,985	76,817,113
Less: Adjustment during the year	-	-
	907,837,764	855,896,780
	638,197,447	690,138,431

Written Down Value**5 Intangible Assets**

ERP & Inventory Software	13,202,421	15,532,260
	13,202,421	15,532,260

Intangible Assets

Details of Intangible Assets are shown in the Annexure-A

Cost Value of Assets :

Opening balance	210,090,535	210,090,535
Add : Addition during the year	-	-
Less: Adjustment during the year	-	-
	210,090,535	210,090,535

Accumulated Amortization

Opening balance	194,558,275	190,675,210
Add : Amortization during the year	2,329,839	3,883,065
Less: Adjustment during the year	-	-
	196,888,114	194,558,275
	13,202,421	15,532,260

Written Down Value**6 Advances, Deposits & Prepayments**

Advance & Deposit Against Office Rent	1,212,000	1,012,000
Deposit for Telephone	2,288,560	2,288,560
VAT Deduction at Source	578,227	578,227
Advance Income Tax	299,486,416	288,257,959
Bank Guarantee, Performance Security & Tender Deposit	102,499,407	103,938,532
Advance Against Expenses	258,851,073	309,878,887
	664,915,683	705,954,165



		Amount in Taka	
		31, Mar - 2026	30, June - 2025
7 Cash and Cash Equivalents			
Cash in Hand		104,007	2,808
Cash at Bank		1,809,507	5,144,406
Balance with capital market stabilization fund		6,172,729	5,191,000
		8,086,243	10,338,214
8 Share Capital			
This is made up as follows:			
Authorized Capital			
100,000,000 shares @ Tk. 10 each		1,000,000,000	1,000,000,000
Issued, Subscribed & Paid up Capital:			
Opening balance		647,074,420	647,074,420
Add: Stock Dividend for the year 2023		-	-
		647,074,420	647,074,420
9 Share Premium		502,608,496	502,608,496
The Share Premium has been utilized in accordance with the provisions of the Companies Act, 1994 and as directed by the Securities and Exchange Commission in this respect.			
The share premium balance had arisen during IPO issue @14 per share in the year 2012. The balance share premium after adjusting IPO issue cos has been carried forwarded since then.			
10 Retained Earnings			
Opening balance		44,952,580	256,536,651
Add: Net profit after tax for the year		(119,092,828)	(205,113,327)
Less : Dividend for 2024		-	(6,470,744)
		(74,140,249)	44,952,580
11 Long Term Loan			
Bangladesh Finance Limited		24,209,510	24,063,422
Lanka Bangla Finance Ltd.		261,186,758	241,859,707
NCC Bank Limited		66,110,770	59,563,766
IPDC Finance PLC		50,380,004	44,942,942
Dhaka Bank Limited		35,087,074	32,512,909
Bank Asia Ltd		48,587,767	69,607,890
		485,561,882	472,550,636
11.1 Long Term Loan (Non-Current Portion)			
Bangladesh Finance Limited		18,150,230	18,004,142
Lanka Bangla Finance Ltd.		222,302,234	176,866,507
NCC Bank Limited		44,387,614	37,163,102
IPDC Finance PLC		37,363,124	38,434,504
Dhaka Bank Limited		17,650,594	28,199,340
Bank Asia Ltd		33,419,767	37,864,410
		373,273,562	336,532,005
11.2 Long Term Loan (Current Portion)			
Bangladesh Finance Limited		6,059,280	6,059,280
Lanka Bangla Finance Ltd.		38,884,524	64,993,200
NCC Bank Limited		17,436,480	22,400,664
IPDC Finance PLC		13,016,880	6,508,438
Dhaka Bank Limited		15,168,000	4,313,569
Bank Asia Ltd		21,723,156	31,743,480
		112,288,320	136,018,631
12 Deferred Tax Liability			
Opening balance		30,952,258	34,460,127
Addition/Adjustment during the year		(3,308,742)	(3,507,868)
		27,643,516	30,952,258



		Amount in Taka	
		31, Mar - 2026	30, June - 2025
13 Short Term Loan			
Eastern Bank Limited		62,340,678	62,093,621
The City Bank Limited CBL A/C-9201127576001		-	3,285,691
LankaBangla Finance PLC		(222)	(3,222)
		62,340,456	65,376,090
14 Advance Against Sale			
aamra networks limited		3,500,000	3,500,000
The City Bank Limited		3,750,000	3,750,000
		7,250,000	7,250,000
15 Provision for Income Tax			
Opening balance		10,330,401	9,178,449
Add : Addition during the year		477,121	2,471,718
Less : Paid / Adjusted during the year		-	(1,319,766)
		10,807,522	10,330,401
15.1 Provision for Current Tax			
Taxable revenue	Note: 18	47,712,101	147,061,806
Allowable cost of goods sold:			
Taxable Cost of goods sold	Note: 19	(39,904,657)	(119,321,238)
Add: Excess taxable depreciation		6,265,750	3,204,229
Total Allowable cost of goods sold		(33,638,906)	(116,117,009)
Gross profit		14,073,195	30,944,797
Allowable Administrative cost:			
Allowable Administrative expense	Note: 20	(34,752,019)	(27,557,279)
Add: Excess taxable depreciation		4,990,523	9,782,134
Total Allowable Administrative cost		(29,761,496)	(17,775,145)
Allowable Other income		18,668	19,313
Allowable Finance cost		(29,131,330)	(39,670,015)
Profit before corporate Tax		(44,800,964)	(26,481,050)
Tax applicable Rate(Minimum tax 1%)		477,121	882,371
Total Current Tax payable		477,121	882,371
16 Unclaimed Dividend Account			
Opening balance		10,795,015	6,656,099
Add : Addition during the year			6,470,744
Less : Payment during the year		(309,364)	(2,331,828)
		10,485,651	10,795,015
Unclaimed Dividend Account Breakup is as Bellow:			
Cash Dividend 2013		591,021	591,021
Cash Dividend 2014		682,105	682,105
Cash Dividend 2015		552,008	552,008
Cash Dividend 2016		740,241	740,241
Cash Dividend 2017		543,475	543,475
Cash Dividend 2018		650,155	650,155
Cash Dividend 2019		335,815	335,815
Cash Dividend 2020		668,893	668,893
Cash Dividend 2021		427,287	427,287
Balance with Capital Market Stabilization Fund		5,191,001	5,191,001
Cash Dividend 2022		982,220	982,220
Cash Dividend 2023		469,824	469,824
Cash Dividend 2024		3,842,607	4,151,971
		10,485,651	10,795,015

Unclaimed dividend has been transferred to Capital Market Stabilization Fund for the year 2013 to 2021.



		Amount in Taka	
		Jul-Mar'2026	Jul-Mar'2025
	Non taxable for IT enable	Taxable	Total
			Total
17 Revenue			
Gross Revenue	62,899,162	52,850,219	115,749,381
Less: VAT	2,995,200	5,138,118	8,133,318
Less: Revenue Sharing	-	-	-
Net Revenue	59,903,962	47,712,101	107,616,063
18 Cost of Goods & service Sold			
Opening Inventory	235,604,623	508,789,611	744,394,234
Add: Purchase During the year	35,950,517	34,155,261	70,105,778
	271,555,141	542,944,872	814,500,012
Less: Closing Inventory	235,604,623	510,696,911	746,301,534
	35,950,517	32,247,961	68,198,478
Add: Direct Expenses (Note 18.1)	9,613,210	7,656,696	17,269,906
	45,563,727	39,904,657	85,468,384
Direct Expenses			
18.01			
Wages, Salary & Allowances	9,613,210	7,656,696	17,269,906
POP Rent	-	-	684,000
Utilities	-	-	659,524
	9,613,210	7,656,696	17,269,906
Operating Expenses			
19			
Directors' Remuneration	1,718,642	1,368,858	3,087,500
Relationship & Management Expenses	1,502,942	1,197,058	2,700,000
Salary & Allowances	5,228,442	4,164,332	9,392,774
Office Rent	1,386,706	1,104,479	2,491,185
Utilities	109,888	87,523	197,411
Communication Expenses	374,554	298,323	672,877
Conveyance	605,090	481,940	1,087,030
Printing & Stationeries	92,252	73,476	165,728
Entertainment	84,033	66,931	150,964
Insurance	121,963	97,140	219,103
Vehicle Expenses	352,419	280,694	633,113
Fees & Forms Expenses	221,181	176,165	397,346
Traveling expenses	140,636	112,014	252,650
Audit, Legal & Consultancy Fee	166,576	132,674	299,250
Repair & Maintenance	198,912	158,429	357,341
Business Promotion	885,354	705,164	1,590,518
Tender Expenses	-	-	48,513
Board meeting attendance fee	105,763	84,237	190,000
AGM Expenses	127,249	101,351	228,600
Depreciation	28,912,698	23,028,286	51,940,985
Amortization	1,296,894	1,032,945	2,329,839
	43,632,194	34,752,019	78,384,214
19.1 Other Income			
Bank Interest	-	18,668	18,668
	-	18,668	18,668
Financial Expenses			
20			
Bank Charges	105,966	84,399	190,365
Interest on Work Order & Factoring	-	-	7,495,902
Interest on Bank Overdraft	2,473,985	1,970,471	4,444,455
Interest on LTR	-	-	76,866
Interest on Term Loan	33,995,301	27,076,460	61,071,762
	36,575,252	29,131,330	65,706,582
Disclosure of Management Salary			
21	The total amount of salary paid to the director of the company during this period is as follows:		
21.1			
<u>Name</u>	<u>Designation</u>	<u>Amount</u>	<u>Amount</u>
Syed Farhad Ahmed	Managing Director	3,087,500	3,087,500
<u>Name</u>	<u>Designation</u>	<u>Amount</u>	<u>Amount</u>
21.2			
Syed Farhad Ahmed	Managing Director	3,087,500	3,090,000
Md. Anamul Haque	Group Chief Financial Officer	1,187,500	1,187,500
Sougata Karmakar	General Manager	1,643,500	1,643,500
Md. Rashiduzzaman	Deputy General Manager	1,833,500	-
Md. Sarwar Hossain	Deputy General Manager	1,235,000	1,235,000
		8,987,000	7,156,000

		Amount in Taka	
		Jul-Mar'2026	Jul-Mar'2025
22 INFORMATION AS REQUIRED BY ANNEXURE- E (B)(25)F,(g),(i) OF BANGLADESH SECURITIES AND EXCHANGE COMMISSION (PUBLIC ISSUE)Rules, 2015			
Earnings per share(EPS)			
22.1	Net profit after Tax	(119,092,828)	(62,997,381)
	Weighted average number of ordinary shares	64,707,442	64,707,442
	Earnings per share(EPS)	(1.84)	(0.97)

All of the major financial metrics, including EPS, have been adversely affected by a sharp decline in sales.

22.2	Net profit excluding Extra-ordinary income or non-recurring income coming from other than core operation		
22.3	Earnings per share excluding extra-ordinary income or non-recurring income coming from other than core		
	Net profit excluding Extra-ordinary income or non -recurring income	(119,111,495)	(62,997,380)
	Number of shares	64,707,442	64,707,442
	Earnings per share(EPS)	(1.84)	(0.97)

22.4	Net Operating Cash Flow Per Share (NOCFPS)		
	Despite favorable operational expenditures and supplier payments compared to the same time last year, a large decrease in cash collection and increased finance expenses led in a substantial disparity in NOCFPS.		

Net Operating Cash Flow Per Share (NOCFPS)			
	Net Operating Cash Flow	(11,918,219)	86,162,846
	Ordinary shares as at the beginning of the year	64,707,442	64,707,442
	Net Operating Cash Flow Per Share (NOCFPS)	(0.18)	1.33

22.5	Net Asset Value per share (NAVPS)		
	Particulars	Amount	Amount
	Net asstes (Total assets-Liabilities)	1,075,542,667	1,194,635,496
	Total Number of Ordinary shares	64,707,442	64,707,442
	Net Asset Value per share	16.62	18.46

23	RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES THROUGH INDIRECT METHOD		
	As per clause no. 5.(2) of Notification no. BSEC/CMRRCD/2006-158/2-8/ADMIN/81, Dated:20 June 2018: A Reconciliation of Net operating cash flow under indirect Method is provided below:		

	Profit after income tax	(119,092,828)	(62,997,381)
	Depreciation charges	51,940,985	57,562,957
	Amortization of intangible Assets	2,329,839	2,912,299
		(64,822,004)	(2,522,125)
	Inventories	(1,907,300)	17,251,646
	Trade and other receivable	29,755,022	30,124,773
	Advance deposit & prepayments	41,038,482	7,093,656
	Liability for expenses	(7,509,835)	4,630,149
	Advance against sale	-	0
	Trade and other Payable	(5,640,963)	31,624,307
	Provision for WPPF	-	-
	Provision for tax	477,121	882,371
	Deferred tax	(3,308,742)	(2,921,932)
		52,903,786	88,684,972
	Net cash provided by/ (used in) operating activities	(11,918,219)	86,162,846

24	Related Party Disclosures:		
	The details of related party transaction during the year along with the relationship is illustrated below in accordance with		

Name of the Company	Total Debit	Total Credit	Relationship With Company	Nature of Transaction	Asset / (Liability) as on 31-03-2026	Asset / (Liability) as on 30-06-2025
aamra networks limited	-	-	Associate Company	Advance against sale	(3,500,000)	(3,500,000)
Syed Farhad Ahmed	3,087,500	3,087,500	Associate Company	Managing Directors Salary	(270,208)	(270,208)
Aamra holdings limited	2,700,000	2,700,000	Associate Company	Relationship and management expense	-	-



aamra technologies limited
Schedule Property, Plant & Equipment
As at 31 March 2026

Particulars	Cost		Rate of Dep. (%)	Depreciation			Amount in Taka	
	Balance as on 01-07-25	Addition during the year		Balance as on 01-07-25	Charged during the Period	Balance as on 31-03-26	Written Down Value as on 31-03-26	Written Down Value as on 30-06-25
Furniture & Fixture	7,473,510		10%	6,149,248	99,320	6,248,567	1,224,943	1,324,262
Office Equipment	14,705,731		10%	12,184,909	189,062	12,373,971	2,331,760	2,520,822
Interior Decoration	13,033,614		10%	8,490,623	340,724	8,831,348	4,202,266	4,542,991
Computer Equipment	52,870,768		25%	51,265,415	301,004	51,566,418	1,304,349	1,605,353
Motor vehicle	5,024,500		10%	4,339,513	51,374	4,390,887	633,613	684,987
Equipment for R & D	57,347,518		10%	52,406,993	370,539	52,777,533	4,569,985	4,940,525
Data Center	139,246,930		10%	113,388,537	1,939,380	115,327,916	23,919,014	25,858,393
Infrastructure Equipment	1,256,332,640	-	10%	607,671,542	48,649,582	656,321,124	600,011,516	648,661,098
Total	1,546,035,211	-		855,896,780	51,940,985	907,837,764	638,197,447	690,138,431

Intangible Assets
As at 31 March 2026

Particulars	Cost		Rate of Amor. (%)	Amortization			Amount in Taka	
	Balance as on 01-07-25	Addition during the year		Balance as on 01-07-25	Charged during the Period	Balance as on 31-03-26	Written Down Value as on 31-03-26	Written Down Value as on 30-06-25
ERP & Inventory Software	210,090,535	-	20%	194,558,275	2,329,839	196,888,114	13,202,421	15,532,260
Total	210,090,535	-		194,558,275	2,329,839	196,888,114	13,202,421	15,532,260



aamra technologies limited
Schedule of Calculation of Deferred Tax Liability
As at 31 March 2026

Annexure - B

Particular	Carrying Amount	Tax Base	Amount in Taka Taxable/(Deductible) temporary differences
	Tk.	Tk.	Tk.
Relevant assets			
Property, plant & equipments	638,197,447	512,587,036	125,610,411
Intangible assets	13,202,421	15,952,761	(2,750,340)
Relevant liabilities			
Total temporary differences			122,860,071
Deferred tax liability @ 22.5%			27,643,516
Deferred tax asset @ 22.5%			-
Balance as on 01 July 2023			30,952,258
Adjustment			
Movement during the year			(3,308,742)
Net deferred tax (asset)/ liability			27,643,516

